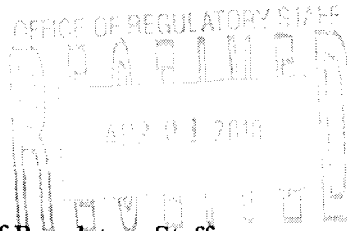


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2600 Maitland Center Pkwy.
Suite 300
Maitland, FL 32751
P.O. Drawer 200
Winter Park, FL
32790-0200
Tel: 407-740-8575
Fax: 407-740-0613
www.tminc.com

March 31, 2010
Via Overnight Delivery



Annual Reports
South Carolina Office of Regulatory Staff
1401 Main Street
Suite 900
Columbia, SC 29201

RE: ACN Communication Services, Inc
SC Annual Report (CLEC)
For the year ending December 31, 2009


Dear Sir or Madam:

Enclosed please find two (2) copies of the SC Annual Report (CLEC) for the year ending December 31, 2009, filed on behalf of ACN Communication Services, Inc. No check is enclosed as there are no remittance fees due.

The Company is requesting confidential treatment of this report. The confidential material has been stamped "CONFIDENTIAL" and placed in a sealed envelope.

Questions regarding this filing should be directed to my attention at 407-740-8575. Thank you for your assistance in this matter.

Sincerely,


Doug Forster
Compliance Reporting Specialist

cc: Anthony Solomon - ACN Communication Services, Inc
file: ACN Communication Services, Inc - Reporting - South Carolina

DF/ms

RECEIVED

REG. STAFF
MAIL / DND